

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

UNITED STATES OF AMERICA, )  
 )  
Plaintiff, ) (26 U.S.C. § 7201)  
 )  
v. )  
 )  
ROBERT DALE GORIS, )  
 )  
Defendant. )

INDICTMENT

CR 09-100 ADM/JJG

THE UNITED STATES GRAND JURY CHARGES THAT:

COUNT 1

(Tax Evasion, 2002)

1. During calendar year 2002, defendant ROBERT GORIS, a resident of Minnesota, had and received total income in excess of \$3,500,000, and upon said income there was owing to the United States of America income taxes in excess of \$700,000.

2. Well knowing and believing the facts set forth in the preceding paragraph, the defendant,

ROBERT DALE GORIS,

in the State and District of Minnesota and elsewhere, did willfully attempt to evade and defeat the income tax due and owing by him to the United States of America for calendar year 2002 by the following affirmative actions:

A. On April 15, 2003, ROBERT GORIS, attempted to file with the Internal Revenue Service a false and fraudulent United States Individual Income Tax Return, Form 1040, on behalf of himself and his wife, wherein Line 22 reported their total income

(1)

FILED APR 15 2009  
RICHARD D. SLETTEN, CLERK  
JUDGMENT ENTERED  
DEPUTY CLERK'S INITIALS *RS*

U.S. v. Robert Dale Goris

to be \$3,320,067, Line 38 reported their itemized deductions to be \$4,241,649, Line 41 reported their total taxable income to be \$0, Line 61 reported their total tax to be \$0, and Line 71 claimed they were entitled to a \$15,000 refund, whereas, as he then and there well knew and believed, their total income was substantially in excess of \$3,320,067, their itemized deductions were substantially less than \$4,241,649, their taxable income was substantially in excess of \$0, a substantial tax was due and owing to the United States of America upon said additional taxable income, and they were not entitled to any refund.

B. From in or about April 2002 to in or about June 2002, ROBERT GORIS, through third parties, established Greater Resource Development, LLC ("GRD"). GRD was purportedly owned by two trusts, Oakdale Holdings and Oakdale Facilitators, each of which was controlled by GORIS.

C. On or about April 26, 2002, ROBERT GORIS opened a bank account for Oakdale Holdings at Home State Bank of Willmar, Minnesota. GORIS used a false TIN for Oakdale Holdings to open the bank account. GORIS, his wife, and his son were the only persons with signature authority for the Oakdale Holdings bank account.

D. On or about August 7, 2002, ROBERT GORIS opened a bank account for GRD at Home State Bank of Willmar, Minnesota.

U.S. v. Robert Dale Goris

GORIS and his wife were the only persons with signature authority for the GRD bank account.

E. From on or about August 5, 2002, through on or about December 16, 2002, ROBERT GORIS caused approximately \$245,000 of payments from BILD International to be made payable to GRD and to be deposited into the GRD bank account at Home State Bank. From in or about August 2002 through in or about December 2002, GORIS was working as a fund raiser on behalf of BILD International.

F. From in or about June 2002 through in or about August 2002, ROBERT GORIS transferred approximately 50,000 shares of Minnesota Corn Processors, LLC, stock from himself to GRD. In or about September and October 2002, GORIS caused GRD to sell 50,000 shares of Minnesota Corn Processors, LLC, stock for approximately \$145,000 and arranged for the money to be deposited into the GRD bank account at Home State Bank.

G. From on or about August 21, 2002, through on or about December 23, 2002, ROBERT GORIS caused approximately \$365,000 to be transferred from the GRD bank account at Home State Bank to the Oakdale Holdings bank account at Home State Bank.

H. From in or about August 2002 through in or about December 2002, ROBERT GORIS used money from the Oakdale Holdings bank account at Home State Bank for his own benefit.

U.S. v. Robert Dale Goris

I. On April 15, 2003, ROBERT GORIS caused to be filed with the Internal Revenue Service a United States Return of Partnership Income, Form 1065, for GRD for tax year 2002 which reported the \$145,000 sale of Minnesota Corn Proceesors, LLC, stock, plus over \$244,000 of additional income. The Form 1065 included Schedules K-1 which reported the income as being attributable to Oakdale Holdings and Oakdale Facilitators, but did not provide a taxpayer identification number for either trust. Neither Oakdale Holdings nor Oakdale Facilitators filed a trust return with the Internal Revenue Service for 2002.

J. On or about May 10, 2005, after he learned the Internal Revenue Service was conducting a criminal investigation of him, ROBERT GORIS sent to the Internal Revenue Service a check for \$3,556,411.00 drawn on a bank account in his name at US Bank, which bank account was closed on or about April 29, 2005. GORIS sent the check with a letter to the Internal Revenue Service which stated the check was "to be treated as a capital contribution for the year 2002."

All in violation of Title 26, United States Code, Section 7201.

U.S. v. Robert Dale Goris

**COUNT 2**

(Tax Evasion - 2003)

3. During calendar year 2003, defendant ROBERT GORIS, a resident of Minnesota, had and received total income in excess of \$200,000, and upon said income there was owing to the United States of America income taxes in excess of \$40,000.

4. Well knowing and believing the facts set forth in the preceding paragraph, the defendant,

**ROBERT DALE GORIS,**

in the State and District of Minnesota and elsewhere, did willfully attempt to evade and defeat the income tax due and owing by him to the United States of America for calendar year 2003 by the following affirmative actions:

A. On or about April 27, 2004, ROBERT GORIS, signed and mailed a false and fraudulent United States Individual Income Tax Return, Form 1040, on behalf of himself and his wife, which he filed with the Internal Revenue Service, wherein Line 22 reported their total income to be \$189,784, Line 40 reported their total taxable income to be \$23,882, and Line 60 reported their total tax to be \$5,635, whereas, as he then and there well knew and believed, their total income was substantially in excess of \$189,784, their taxable income was substantially in excess of \$23,882, and their total tax was substantially in excess of \$5,635.

U.S. v. Robert Dale Goris

B. From on or about December 31, 2002, through on or about October 6, 2003, ROBERT GORIS caused approximately \$202,000 of payments from BILD International to be made payable to GRD and to be deposited into the GRD bank account at Home State Bank. From in or about January 2003 through in or about December 2003, GORIS was working as a fund raiser on behalf of BILD International.

C. On or about May 19, 2003, ROBERT GORIS opened a bank account for GRD at Heritage Bank of Spicer, Minnesota.

D. From on or about October 31, 2003, through on or about December 8, 2003, ROBERT GORIS caused approximately \$20,000 of payments from BILD International to be made payable to GRD and to be deposited into the GRD bank account at Heritage Bank.

E. On or about April 11, 2003, ROBERT GORIS caused GRD to lend approximately \$600,000 to Metro Gem, Inc. On or about June 18, 2003, GORIS caused GRD to lend Metro Gem, Inc., an additional \$400,000. On or about December 6, 2003, GORIS caused GRD to lend Metro Gem, Inc., an additional \$200,000 for a total of \$1,200,000. From on or about May 19, 2003, through on or about December 23, 2003, ROBERT GORIS caused approximately \$108,100 of interest payments from Metro Gem, Inc., to be made payable to GRD and to be deposited into the GRD bank account at Heritage Bank. On or about May 4, 2004, Metro Gem, Inc., repaid GRD the \$1,200,000 of principal and the remaining interest due on the three loans.

U.S. v. Robert Dale Goris

F. From on or about February 10, 2003, through on or about December 31, 2003, ROBERT GORIS caused approximately \$169,900 to be transferred from GRD bank accounts at Home State Bank and Heritage Bank to the Oakdale Holdings bank account at Home State Bank.

G. From in or about January 2003 through in or about December 2003, ROBERT GORIS used money from the Oakdale Holdings bank account at Home State Bank for his own benefit.

H. On or about May 22, 2004, ROBERT GORIS caused to be mailed to the Internal Revenue Service a United States Return of Partnership Income, Form 1065, for GRD for tax year 2003 which reported \$99,100 of the interest paid by Metro Gem, Inc., plus over \$237,000 of additional income. The Form 1065 included Schedules K-1 which reported the income as being attributable to Oakdale Holdings and Oakdale Facilitators, but did not provide a taxpayer identification number for either trust. Neither Oakdale Holdings nor Oakdale Facilitators filed a trust return with the Internal Revenue Service for 2003.

I. On or about May 10, 2005, after he learned the Internal Revenue Service was conducting a criminal investigation of him, ROBERT GORIS sent to the Internal Revenue Service a check for \$141,035.00 drawn on a bank account in his name at US Bank, which bank account was closed on or about April 29, 2005. GORIS sent the

U.S. v. Robert Dale Goris

check with a letter to the Internal Revenue Service which stated the check was "to be treated as a capital contribution for the year 2003."

All in violation of Title 26, United States Code, Section 7201.

A TRUE BILL

\_\_\_\_\_  
UNITED STATES ATTORNEY

\_\_\_\_\_  
FOREPERSON